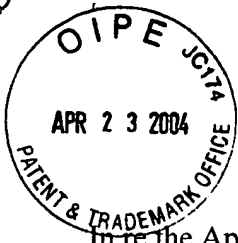


Image
Atty. Docket No.: 020589



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Tomoaki MASUDA et al.

Serial Number: 10/006,790

Group Art Unit: 2871

Filed: December 4, 2001

Examiner: DI GRAZIO, JEANNE A.

For: OPTICAL COMPENSATION FILM, POLARIZING PLATE AND A LIQUID
CRYSTAL DISPLAY USING THE SAME

AMENDMENT UNDER 37 C.F.R. 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
Sir:

April 23, 2004

In response to the Office Action dated January 23, 2004, Applicants respectfully request that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.

A partial English translation of JP 2000-82338 (Nagahama) is submitted with this paper.